

Exhibit D



SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

INDEX NO. 601661-07
DATE FILED: MAY 17, 2007

JAMES RUSSO

against

Plaintiff(s)

MP222 LLC, et al

Defendant(s)

STATE OF NEW YORK, COUNTY OF NASSAU , SS.:

AFFIDAVIT OF SERVICE

William J. Wittenhagen being duly sworn deposes and says: Deponent is not a party herein, is over 18 years of age and resides at Hicksville, NY . That on May 31, 2007 at 12:09 PM , at 400 Oak Street, Garden City, NY 11530 deponent served the within Order To Show Cause

on New York State Department of Taxation and Finance

a(n) defendant herein , by delivering thereat a true copy thereof to Greg Guida, Asst. Manager personally, deponent knew said defendant herein so served to be the defendant herein so described, and knew said individual to be an authorized agent thereof. Deponent asked said individual if they were able to accept on behalf of said defendant herein and they responded with an affirmative.

Deponent describes the individual served as follows: Gender: Male Skin Color: White Hair Color: Brown Age: 41 - 45 Yrs. Height: 5' 9" - 5' 10" Weight: 146 - 180 Lbs. Other: Person served wore glasses

Sworn to before me on this 1st day of June, 2007

JASON A. SACCOME
NOTARY PUBLIC, State of New York
No. 01SA6001537, Qualified in Nassau County
Commission Expires January 20, 2010

William J. Wittenhagen
Server's Lic. #

Affidavit #9988562

ATTORNEY: Agins, Siegel & Reiner, LLP , Richard C. Agins, Esq Ph: 212-447-5599
ADDRESS: 386 Park Avenue South New York NY 10016 File No.:

Exhibit E



AGINS, SIEGEL, REINER & BOUKLAS, LLP

Attorneys-at-Law

Richard C. Agins
Irwin Siegel
Glenn A. Reiner
Philip V. Bouklas

386 PARK AVENUE SOUTH
NEW YORK, NEW YORK 10016-8804
(212) 447-5599
Fax (212) 447-5549

Richard H. Del Valle
Jason D. Boroff
Jessica I. Karyo
Brian M. Hasher
Rachel Nataneli

BY APPOINTMENT ONLY
200 GARDEN CITY PLAZA
GARDEN CITY, NEW YORK 11530

October 3, 2007

Carl D. Bernstein
Solomon J. Freedman
William Slivka
Richard G. Kaufman
Charles M. Newman
Counsel

WWW.ASRLAW.COM

Mr. Philip Matthew
New York State Department of Taxation and Finance
80-02 Kew Gardens Road
Kew Gardens, New York 11415

**Re: New York State Department of Taxation and Finance v. James Russo
New York State Tax Warrant Index Number 3339074650016**

Dear Mr. Matthew:

First, let me thank you for your assistance in agreeing to assist us to clarify this matter. Enclosed, please find a copy of the Order to Show Cause; which I now realize was not served at your office, as I instructed my process server, but, at your offices at 400 Oak Street, Garden City, New York as evidenced by the enclosed copy of the Affidavit of Service, a copy of the Notification of Removal from the New York State Supreme Court to the United States District Court for the Southern District of New York; and, a copy of the Order for an Initial Pre-Trial Conference issued by Judge William H. Pauley, III, of the Federal court, whch was held on September 28, 2007.

At the present time, based on the instructions of Judge Pauley, the parties for all of the other known Defendants are preparing a Stipulation of Settlement confirming which judgments and/or liens are against James Russo, the owner of the Units being sold, and, which, therefore, have to be paid at the Closing, and which are against James A. Russo, the son, and therefore do not have to be paid at the Closing.

AGINS, SIEGEL, REINER & BOUKLAS, LLP

October 3, 2007
Page 2

What I would request from your counsel would be a Notice of Appearance and then the agreement by the by State of New York, Department of Taxation and Finance, to a provision in the Stipulation of Settlement which would confirm that its judgments are against James A. Russo, not against James Russo, and, therefore, are not required to be paid at the Closing, and are not liens against the Units being sold.

Needless to say, I'm more than happy to discuss with you this with your counsel, and either of you should feel free to call me at anytime.

Very truly yours,

Richard C. Agins

CC: James Russo

Exhibit F



*** MULTI TX/RX REPORT ***

TX/RX NO 0107
PGS. 50
TX/RX INCOMPLETE

TRANSACTION OK
(1) 16312312405
(2) 12125218149

ERROR INFORMATION

AGINS, SIEGEL, REINER & BOUKLAS, LLP

Attorneys-at-Law

Irwin Siegel
Richard C. Agins
Glenn A. Reiner
Philip V. Bouklas

386 PARK AVENUE SOUTH, SUITE 1200
NEW YORK, NEW YORK 10016
(212) 447-5599
FAX (212) 447-5549
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Carl D. Bernstein
Solomon J. Freedman
William Slivka
Richard G. Kaufman
Charles M. Newman
Counsel

Sender's E-Mail Address:
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November 14, 2007

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TO: Alan Gitter, Esq.

COMPANY: New York State Department of Law

TELECOPIER: 631-231-2405

RE: JAMES RUSSO v. MP222 LLC, et al.
U.S.D.C.S.D.N.Y. File No. 07 Civ. 5469 (WHP)

FROM: Richard C. Agins, Esq.

AGINS, SIEGEL, REINER & BOUKLAS, LLP

Attorneys-at-Law

Irwin Siegel
Richard C. Agins
Glenn A. Reiner
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Counsel

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TO: Alan Gitter, Esq.

COMPANY: New York State Department of Law

TELECOPIER: 631-231-2405

RE: **JAMES RUSSO v. MP222 LLC, et al.
U.S.D.C.S.D.N.Y. File No. 07 Civ. 5469 (WHP)**

FROM: Richard C. Agins, Esq.

CC: Jim Russo - 212- 521-8149

NUMBER OF PAGES (INCLUDING THIS PAGE): 47

MESSAGE: **Mr. Gitter. As per our conversation yesterday. Once again, thank you for your cooperation and consideration in assisting us to bring this matter to a swift conclusion.**

.....Rich Agins

AGINS, SIEGEL, REINER & BOUKLAS, LLP

Attorneys-at-Law

Richard C. Agins
Irwin Siegel
Glenn A. Reiner
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386 PARK AVENUE SOUTH
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GARDEN CITY, NEW YORK 11530

November 14, 2007

Carl D. Bernstein
Solomon J. Freedman
William Slivka
Richard G. Kaufman
Charles M. Newman
Counsel

VIA FAX

TO: Alan Gitter, Esq.
New York State Department of Law
Fax No.: 631-231-2405

WWW.ASRBLAW.COM

**Re: JAMES RUSSO v. MP222 LLC, 222 EAST 95TH STREET
OWNERS CORP., COMMISSIONER OF SOCIAL SERVICES OF THE
CITY OF NEW YORK, NEW YOUR STATE DEPARTMENT OF
TAXATION AND FINANCE, NEW YORK CITY DEPARTMENT OF
FINANCE, MERRILL LYNCH CREDIT CORPORATION and the
INTERNAL REVENUE SERVICE OF THE UNITED STATES OF
AMERICA,**

Supreme Court, State of New York, Index No. 601661-07

Removed to:

**United States District Court for the Southern District of New York
File No. 07 Civ. 5469 (WHP.)**

Dear Mr. Gitter:

First and foremost, let me thank you for agreeing to deal with this issue as expeditiously as possible.

At various times, both James Russo (SS# 070-18-7467), the Plaintiff/father, and James A. Russo (SS# 088-58-4259), the son, used the addresses of or 29-01 Amboy Road, Staten Island, New York 10306, as well as 222 East 95th Street, New York, New York. James A. Russo, the son, was never an owner of the units at 222 East 95th Street, New York, New York or 29-01 Amboy Road, Staten Island, New York 10306, but, maintained a place of business at 4 East 65th Street, New York, New York.

I apologize for sending you too much paper, but, for ease of review, I have marked each page with a number in the lower right-hand corner, and have placed large asterisks next to any references to the State. Accordingly, I am enclosing, for your review:

AGINS, SIEGEL, REINER & BOUKLAS, LLP

November 14, 2007

Page 2

- The letter to Philip Matthew of NYS (#1 &2);
- The Affidavit of Service on NYS (#2A);
- The pages from the title report which reflect NYS judgments or warrants against James A. Russo, the son, not against James Russo, the Plaintiff/father (# 3 through #10A);
- A copy of the Order to Show Cause (#13 through #15) and supporting Affidavits brought to the New York State Supreme Court without the exhibits (#16 through #31);
- A copy of the Stipulation of Settlement as it now stands, subject to additional changes by the other Defendants (#32 through #43).

Based on the Order of Mr. Justice Pauley of the Southern District, the provision on page #32, the fourth "Whereas" clause, requires us to take a default judgment against the State of New York, since you have not appeared in this action. However, I would propose removing that paragraph and adding the following to the Stipulation:

PROVISIONS AS TO THE NYS DEFENDANT

1. The New York State Department of Taxation and Finance hereby appears in this action and acknowledges service of the Order to Show Cause dated May 21, 2001, originally brought in the Supreme Court of the State of New York, County of New York, seeking Declaratory Judgment.
2. NYS acknowledges that a New York State Tax Warrant was filed with the County Clerk of New York County, docketed on September 7, 2005, effective as of August 29, 2005, in the amount of \$52,108.77, against a James Russo who is not the Plaintiff in this action and said Judgment is not a lien on the Units herein.
3. NYS acknowledges that a Judgment filed with the County Clerk of New York County, was entered in Richmond County docketed on July 20, 2006, effective April 19, 2004, in the amount of \$485,396.11, against a James Russo who is not the Plaintiff in this action and said Judgment is not a lien on the Units herein.
4. NYS acknowledges that a Judgment filed with the County Clerk of New York County, was entered in Richmond County docketed on July 20, 2006, effective April 19, 2004, in the amount of \$21,326.26, against a James Russo who is not the Plaintiff in this action and said Judgment is not a lien on the Units herein.
5. NYS acknowledges that a Judgment filed with the County Clerk of New York County, was entered in Richmond County docketed on July 20, 2006, effective

AGINS, SIEGEL, REINER & BOUKLAS, LLP

November 14, 2007

Page 3

October 25, 2004, in the amount of \$119,424.62, against a James Russo who is not the Plaintiff in this action and said Judgment is not a lien on the Units herein.

6. NYS acknowledges that a Judgment filed with the County Clerk of New York County, was entered in Richmond County docketed on July 20, 2006, effective October 25, 2004, in the amount of \$10,627.44, against a James Russo who is not the Plaintiff in this action and said Judgment is not a lien on the Units herein.
7. NYS acknowledges that a Judgment filed with the County Clerk of New York County, was entered in Richmond County docketed on July 20, 2006, effective March 2, 2005, in the amount of \$64,230.15, against a James Russo who is not the Plaintiff in this action and said Judgment is not a lien on the Units herein.
8. NYS acknowledges that a Judgment filed with the County Clerk of New York County, was entered in Richmond County docketed on July 20, 2006, effective January 6, 2006, in the amount of \$6,015.93, against a James Russo who is not the Plaintiff in this action and said Judgment is not a lien on the Units herein.
9. NYS acknowledges that it filed a State Tax Warrant with the New York State Department of State docketed and filed on September 7, 2005, in the amount of \$52,108.77 against a James Russo who is not the Plaintiff in this action and said State Tax Warrant is not a lien on the Units herein.

As you can see, this matter has dragged on for some time, and, we have another appearance scheduled before Judge Pauley on Friday, November 30, 2007. Accordingly, I would genuinely appreciate it, if you could advise me if this language is acceptable before that date so I can advise the Court. If it is acceptable, I will, of course, have it incorporated into the Stipulation for the review of all parties, add a signature block in the manner you direct me to, and, of course, will forward a copy to you for execution when all the other details are finalized.

Once again, let me thank you for your cooperation in this matter.

Very truly yours,

Richard C. Agin

Exhibit G



UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

- - - - - x

JAMES RUSSO,

Plaintiff,

- against -

: AFFIDAVIT OF
SERVICE

MP222 LLC, 222 EAST 95th STREET
OWNERS CORP., COMMISSIONER OF SOCIAL
SERVICES OF THE CITY OF NEW YORK, NEW
YORK STATE DEPARTMENT OF TAXATION
AND FINANCE, NEW YORK CITY DEPARTMENT
OF FINANCE, MERRILL LYNCH CREDIT
CORPORATION and the INTERNAL REVENUE
SERVICE OF THE UNITED STATES OF AMERICA,

: 07 Civ. 5469 (WHP)

Defendants.

- - - - - x

UNITED STATES OF AMERICA,

Counterclaim, Crossclaim
and Third-Party Plaintiff,

- against -

JAMES RUSSO,

Counterclaim Defendant.

-and-

MP222 LLC, 222 EAST 95th STREET
OWNERS CORP., COMMISSIONER OF SOCIAL
SERVICES OF THE CITY OF NEW YORK, NEW
YORK STATE DEPARTMENT OF TAXATION
AND FINANCE, NEW YORK CITY DEPARTMENT
OF FINANCE, MERRILL LYNCH CREDIT
CORPORATION,

Crossclaim Defendants,

and

JAMES A. RUSSO, JOHN DOES NOS. 1-10 and
JANE DOES NOS. 1-10,

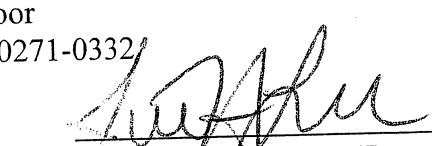
Third-Party Defendants.

STATE OF NEW YORK)
ss.:
COUNTY OF NEW YORK)

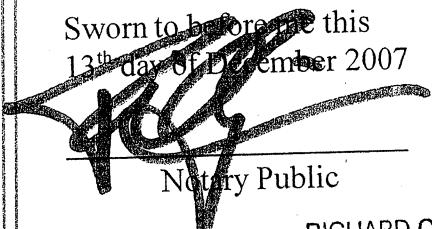
JILLIAN LORE, being duly sworn, deposes and says:

1. I am not a party to this action, am over 18 years of age, and reside in the County of New York, New York.
2. On December 13, 2007, at 9:01 a.m., I served of a copy of the Summons and Complaint, the Notice or Removal and the Notification of Removal to the United States District Court for the Southern District of New York, to complete service on Defendant NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, by delivering same by hand to:

Managing Attorney's Office
Office of the Attorney General of the State of New York
New York State Department of Law
120 Broadway - 24th Floor
New York, New York 10271-0332


JILLIAN LORE

Sworn to before me this
13th day of December 2007


Notary Public

RICHARD C. AGINS
Notary Public, State of New York
No. 02AG5028148
Qualified in New York County
Commission Expires 08/31/2010



Exhibit H

*** MULTI TX/RX REPORT ***

TX/RX NO	0803
PGS.	11
TX/RX INCOMPLETE	-----
TRANSACTION OK	(1) 16312312405 (2) 12125218149
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AGINS, SIEGEL, REINER & BOUKLAS, LLP

Attorneys-at-Law

Irwin Siegel
Richard C. Agins
Glenn A. Reiner
Philip V. Bouklas

386 PARK AVENUE SOUTH, SUITE 1200
NEW YORK, NEW YORK 10016
(212) 447-5599
FAX (212) 447-5549
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Richard H. Del Valle
Jason D. Boroff
Jessica I. Karyo
David S. Lee

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Sender's E-Mail Address:
RCA@ASRBLAW.COM

January 3, 2008

Carl D. Bernstein
Solomon J. Freedman
William Slivka
Richard G. Kaufman
Charles M. Newman
Counsel

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COMPANY: New York State Department of Law
TELECOPIER: 631-231-2405

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FROM: Richard C. Agins, Esq.
CC: Jim Russo - 212- 521-8149
NUMBER OF PAGES (INCLUDING THIS PAGE): 11

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RE: **JAMES RUSSO v. MP222 LLC, et al. -U.S.D.C.S.D.N.Y. File No. 07 Civ. 5469 (WHP)**

FROM: Richard C. Agins, Esq.
CC: Jim Russo - 212- 521-8149
NUMBER OF PAGES (INCLUDING THIS PAGE): 11

MESSAGE: Mr. Gitter. As per our previous conversations, the Stipulation of Settlement is virtually final and ready to be presented for signature to all attorneys and to Judge William Pauley of the USDC-SDNY with a provision in it that Plaintiff submit a default judgment against the State of New York. I am attaching a copy of my Affidavit in support of the Default Judgment and a copy of the proposed Default Judgment. Please advise if your office intends to appear in this action and/or answer the Complaint; or, if it will not do anything; or, if it may now be willing to enter into the Stipulation. Needless to say, if you are willing to consider the third alternative, I will immediately send a full copy to you. I would appreciate a written response as soon as possible, but if I do not hear from you, I will submit these documents in ten days from the date hereof. Once again, thank you for your consideration in assisting us to bring this matter to a swift conclusion.Rich Agins